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Michael R. Enright (ME 6614)

Attorneys for Lewtan Technologies, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	Chapter 11
In re:	:
	:
LEHMAN BROTHERS HOLDINGS, INC.,	Case No. 08-13555 (JMP)
	:
	:
Debtor.	:
-----X	

**OBJECTION OF LEWTAN TECHNOLOGIES, INC.
TO PROPOSED CURE AMOUNTS**

Lewtan Technologies, Inc. ("Lewtan") hereby objects to the proposed Cure Amount for the contract proposed to be assumed by the Debtor, as follows:

1. The Debtor proposes to assume a contract with Lewtan and has identified a cure amount of \$53,250. A copy of the relevant pages of the exhibits to the Notice of Assumption, with the references to Lewtan hand-marked, are attached hereto as Exhibit A, for ease of reference.

2. Lewtan's books and records indicate that it is owed two amounts by Lehman on account of its contracts with Lehman, and those contracts do not identify with precision the Lehman party to the contract. The amount due from Lehman on one of the accounts is \$57,710. The amount due from Lehman on the other account is 45,150 Pounds Sterling (approximately \$90,300).

3. Assuming that the Debtor intends to assume both, the correct cure claim would be the sum of both, or approximately \$148,010. On the other hand, if the contract payable in Pounds Sterling is the contract of a non-bankrupt Lehman entity, and is not intended to be assumed, the correct cure would be \$57,710.

4. Given the extremely limited amount of time and information made available to research these matters and file this objection, without waiving any of its rights under §365 and other relevant provisions of the Bankruptcy Code and Rules, Lewtan objects to the Cure Amount and requests that the Court enter an order determining the identification of the contract to be assumed and that the Cure Amount is in accordance with the amounts described hereinabove.

5. Representatives of Lewtan are available to discuss and resolve this matter at the convenience of the Court and the parties.

Wherefore, Lewtan objects to the proposed Cure Amount and asserts that the correct cure amount is either \$57,710 or \$148,010, and requests that the Court enter an order identifying with precision the contract to be assumed and determining that the correct cure amount is as described above.

Dated: Hartford, Ct
September 19, 2008

Respectfully submitted,

Robinson & Cole LLP
Attorneys for:
Lewtan Technologies, Inc.

By: 

Michael R. Enright
Robinson & Cole LLP
280 Trumbull Street
Hartford, CT 06103
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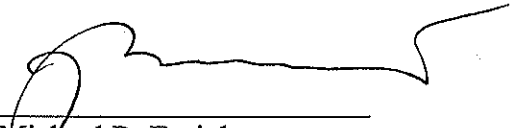
Vendor Name	Cure amounts
KX SYSTEMS INC.	\$0.00
KX SYSTEMS, INC.	\$0.00
Lakeview	\$0.00
LAN UTILITIES ELECTRIC INC	\$0.00
LANCOPE INC	\$6,091.53
LANDMARK GRAPHICS CORPORATION	\$0.00
Larsen & Toubro Infotech Limited	\$292,064.50
LARSEN & TOUBRO INFOTECH, LTD	\$0.00
LAVA TRADING INC.	\$63,457.75
LB 745 LLC	\$0.00
LEVEL 3 COMMUNICATIONS LLC	\$0.00
LEWTAN TECHNOLOGIES INC	\$53,250.00
LEXIS NEXIS	\$0.00
LEXISNEXIS	\$0.00
LEXIS-NEXIS	\$85,270.74
LIEBERT GLOBAL SERVICES	\$0.00
LIQUID ENGINES, INC.	\$125,702.00
LONDON STOCK EXCHANGE	\$0.00
LUMIGENT TECHNOLOGIES INC.	\$0.00
LURHQ CORPORATION	\$0.00
M&M SENTINEL GLOW, INC	\$45,000.00
M&M TECHNOLOGIES CORP.	\$0.00
Macgregor	\$72,961.67
MACROMEDIA	\$0.00
MAPINFO CORP	\$0.00
MARKET NEWS INTERNATIONAL	\$0.00
MARKIT GROUP LIMITED	\$0.00
MARKIT VALUATIONS LIMITED	\$57,615.26
MARKMONITOR	\$0.00
MATHWORKS INC	\$0.00
MBG EXPENSE MANAGEMENT, LLC	\$12,420.00
MCAfee, INC.	\$0.00
MCDATA CORPORATION	\$0.00
MCI	\$25,708.37
MCI WORLDCOM INTERNATIONAL LTD	\$0.00
MERCURY INTERACTIVE CORP.	\$0.00
MERGER MARKETS LTD	\$0.00
MERGERMARKET LTD	\$0.00
MERGERMARKETCOM	\$0.00
MESSAGEGATE, INC.	\$0.00
METREOS CORPORATION	\$0.00
Metro Fire and Protection Equipment	\$0.00
METROMEDIA FIBER NETWORK SVCS	\$0.00
MGE UPS Systems	\$0.00

Ex. A

Vendor Name	Type	Vendor Contact Name	Vendor Contact Address	Lehman Entity
LAVA TRADING INC.	TBD	Lava Trading Inc.	95 Morton St., 7th Floor, New York, NY 10014	Lehman Brothers Inc.
LCI International	Amendment / Addendum / Schedule	LCI International Telecom Corporation	n/a	Lehman Brothers Inc.
LDB CONSULTING INC	Master Agreement	LDB Consulting, Inc. Len Bole, President	PO Box 512, Valparaiso, Indiana 46384	Lehman Brothers Inc.
LDB CONSULTING, INC.	Amendment / Addendum / Schedule	LDB Consulting, Inc. Len Bole, President	PO Box 512, Valparaiso, Indiana 46384	Lehman Brothers Inc.
LEVEL 3 COMMUNICATIONS LLC	Amendment / Addendum / Schedule	Level 3 Communications, LLC, Attn Senior VP,		
LEVI RAY & SHOUP, INC	Master Agreement	Global Infrastructure Services & General Counsel	1025 Eldorado Blvd, Broomfield, CO 80021	Lehman Brothers Holdings Inc.
LEVI RAY & SHOUP, INC	Transaction Schedule	Levi, Ray & Shoup, Inc	n/a	Lehman Brothers Inc.
LEVI RAY & SHOUP, INC	Master Agreement	Levi, Ray & Shoup, Inc	n/a	Lehman Brothers Inc.
LEVI RAY & SHOUP, INC	Amendment / Addendum / Schedule	Levi, Ray & Shoup, Inc	n/a	Lehman Brothers Inc.
Levi, ray & Shoup, Inc.		Levi, Ray & Shoup, Inc.	2401 West Monroe Street Springfield, IL 62704	Lehman Brothers Inc.
LEWIS & CLARK TECHNOLOGIES INC	TBD	n/a	n/a	Lehman Bros.
LEXENT METRO CONNECT, LLC	Master Agreement	Lexent Metro Connect, LLC c/o Hough O'Kane Electric Co. Inc	30-40 48th Avenue, Long Island City, NY 11101	Lehman Brothers Inc.
LEXENT METRO CONNECT, LLC	Amendment / Addendum / Schedule	Lexent Metro Connect, LLC c/o Hough O'Kane Electric Co. Inc	Attn Aman Khan	Lehman Brothers Inc.
LEXENT METRO CONNECT, LLC	Amendment / Addendum / Schedule	Lexent Metro Connect, LLC c/o Hough O'Kane Electric Co. Inc	30-40 48th Avenue, Long Island City, NY 11101	Lehman Brothers Inc.
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LEXENT METRO CONNECT, LLC	Amendment / Addendum / Schedule	Lexent Metro Connect, LLC c/o Hough O'Kane Electric Co. Inc	Attn Aman Khan	Lehman Brothers Inc.
LEXIS NEXIS	Termination Letter	n/a	n/a	n/a
LEXIS NEXIS	Termination Letter	n/a	n/a	n/a
LEXIS NEXIS	Termination Letter	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LEXIS NEXIS	Master Agreement	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LEXIS NEXIS	Amendment / Addendum / Schedule	n/a	n/a	n/a
LIMELIGHT NETWORKS INC	Trial	Limelight Networks, Inc.	2220 West 14th Street, Tempe, AZ 85207	Lehman Brothers Inc.
LIMELIGHT NETWORKS INC	Master Agreement	Limelight Networks, Inc.	2220 West 14th Street, Tempe, AZ 85207	Lehman Brothers Inc.
LIMELIGHT NETWORKS INC	Transaction Schedule	Limelight Networks, Inc.	2220 West 14th Street, Tempe, AZ 85207	Lehman Brothers Inc.
LIQUID ENGINES, INC.	Master Agreement	James Levison, Vice President, Finance, Liquid Engines, Inc.	385 Moffett Park Drive, Suite 105, Sunnyvale, CA 94089	Lehman Brothers Holdings Inc.
LIQUID ENGINES, INC	Amendment / Addendum / Schedule	James Levison, Vice President, Finance, Liquid Engines, Inc.	385 Moffett Park Drive, Suite 105, Sunnyvale, CA 94089	Lehman Brothers Holdings Inc.
LONDON STOCK EXCHANGE	Side Letter	n/a	n/a	Lehman Brothers Holdings Inc.
LONDON STOCK EXCHANGE	Amendment / Addendum / Schedule	n/a	n/a	Lehman Brothers Holdings Inc.
LONDON STOCK EXCHANGE	Side Letter	n/a	n/a	Lehman Brothers Holdings Inc.
Longview of America	TBD	Longview of America	161 Washington Street, Suite 750, Conshohocken, PA 19428	Lehman Brothers Holdings Inc.
Longview of America	TBD	Longview of America	161 Washington Street, Suite 750, Conshohocken, PA 19428	Lehman Brothers Holdings Inc.
Longview of America	TBD	Longview of America	161 Washington Street, Suite 750, Conshohocken, PA 19428	Lehman Brothers Holdings Inc.

CERTIFICATION

I hereby certify that I filed the foregoing Objection using the Court's ECF System, and that copies of same were thereby served upon all parties receiving copies of electronic filings through that system, and that I served the Objection by fax addressed to Harvey R. Miller, Esq., Weil, Gotschal & Manges, LLP, 767 Fifth Avenue, New York, NY 10153 at fax no. 212 310-8007 on this 19th day of September, 2008, prior to 4:00 p.m. Eastern time.



Michael R. Enright